France

Sources:


European Commission, 2005

Luxembourg Income Study (for more information about the surveys used, please have a look at http://www.lisproject.org/techdoc/fr/frindex.htm )

2006-11:

Eurostat- Statistics on income, social inclusion and living condition
OECD Database on Household Income Distribution and Poverty

Surveys:  Enquete sur les revenus fiscaux des ménages 1962, 1965, 1979, 1975, 1979, 1984, 1990, 1997, 1999  Used by several authors. The survey is conducted by Institut National de la Statistique et des Etudes Economique and is based on tax returns. It covers “ordinary households” that are legally residing in the country and paying taxes (or filling in tax returns). A complaint about the survey is that it underestimates the number of low income households. The coverage was in practice 64% in 1975 but it has been improving over the years. Of the 45307 dwellings selected in 1970, 6170 were excluded since the sampled household had not filled in a tax return, the dwelling did not exist any more or for other reasons. In 1999 the sample included 69000 households. In Atkinson, Rainwater and Smeeding (1995a) households with self-employed heads are excluded. In Guillemin & Roux (2002) it is reported that households with positive or zero taxable incomes
are included whereas households with a student as a head are excluded.

The income concept is based on taxable income but the sources using the survey have often applied some corrections to improve the income concept.

Sawyer (1976) reports that taxable income excludes transfers like child allowances, some old-age pensions, sickness benefits etc.; and some property income. Adjustments for the omitted old-age pensions have been made. The post-tax distribution was derived by the author from the pre-tax one using the figures given in the original source on tax payments and applying known social security contribution rates.

In UN (1981) it seems that no corrections have been done as the income concept is reported to be: total income (taxable) including wages and salaries, entrepreneurial income, investment income, pensions and other transfers declared by the households in its income tax returns. The same income concept appears to be used by Sollogoub (1988) and Atkinson, Rainwater and Smeeding (1995a).

In Guillemin & Roux (2002) all property incomes are excluded since only part of them are included in the tax returns. The concept includes monetary receipts from earnings, transfers like unemployment benefits, retirement pensions, housing allowance and social assistance, and some income transfers between households. Taxes are deducted. They report that some minor income items are excluded since the data are based on tax returns.

In Atkinson, Rainwater and Smeeding (1995a) the calculations are based on unit record data (the source they are referring to had access to unit record data). In UN (1981) the Gini coefficients were directly reported by the Statistical Office. In Sawyer (1976) and Sollogoub (1988) the Gini coefficients are a result of interpolation.
In Guillemin & Roux (2002) the calculations are probably based on unit record data.

**The European Community Household Panel Survey**

The survey is an input-harmonized longitudinal panel survey conducted by Eurostat together with institutions in the member states. The questionnaires are standardized and weighting and imputation was done by Eurostat. The surveys have national coverage and a common set of definitions are used in all the countries. The income concept is net income with and extensive coverage of income items.